JOURNAL OF ACCOUNTING LITERATURE

Co-Editors

Bipin B. Ajinkya
and
William F. Messier, Jr.
University of Florida

Associate Editors
E. Michael Bamber, *University of Georgia*
Rajiv D. Banker, *University of Minnesota*
James R. Boatsman, *Arizona State University*
Dan S. Dhaliwal, *University of Arizona*
John H. Evans III, *University of Pittsburgh*
Robert N. Freeman, *University of Texas*
Robert Libby, *Cornell University*
Robert C. Lipe, *University of Michigan*
Senyo Tse, *University of Texas*

VOLUME 11 CONTENTS 1992

Detection Probability and Taxpayer Compliance: A Literature Review 1
Carol M. Fischer, Martha Wartick and Melvin M. Mark

Multinational Transfer Pricing: Objectives and Constraints 47
Robert A. Leitch and Kevin S. Barrett

A Framework for Normative Accounting Research 93
Haim A. Mozes

Within-Subjects and Between-Subjects Designs in Behavioral Accounting Research: An Examination of Some Issues of Concern 121
A. Schepanski, R. M. Tubbs and R. A. Grimlund

Supplier Behavior in the Audit Market 151
James A. Yardley, N. Leroy Kaufman, Timothy D. Cairney and W. David Albrecht